



***Montana Department of
Transportation***

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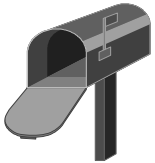
E-mail: mdmtmfrefund@state.mt.us

**Forms and Instructions for
Application for Refund of Montana
Diesel or Gasoline Tax**

As of January 2004

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Mail applications to:
Montana Department of Transportation
PO Box 8019
Helena, MT 59604-8019

If you have any questions filling out this form, please call (406) 444-3832 between the hours of 8:00 AM to 5:00 PM, Monday through Friday except holidays. **You may download forms from our Website at www.mdt.state.mt.us.**

MDT attempts to provide reasonable accommodations for any known disability that may interfere with a person participating in any service, program or activity of the Department. Alternative accessible formats of this document will be provided upon request. For further information, call (406) 444-6331 or TTY: (406) 444-7696 or TTY: (800) 335-7592.

4,000 copies of this publication were published at an estimated cost of \$0.731 per copy, for a total cost of \$2925.72, which includes \$925.72 for printing and \$2,000 for distribution.

By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other tax collecting agencies.

General Information (Filing Methods)

A taxpayer has three methods to file for a Montana gasoline and/or undyed diesel fuel tax refund in this packet. The method chosen depends upon each taxpayer's circumstances. The three methods are:

1 - Agriculture Standard Refund – Schedule A (form page 3)

The percentage of the refund of the fuel tax you can receive on all bulk and cardtrol purchases is based on the ratio of your gross agricultural earned income divided by your total gross earned income. (A qualification worksheet is provided for your records on page 5. Do not send with application. Keep with your records.)

- The following standard deductions are associated with agricultural income ratios:

Agriculture Ratio	Standard Deduction
50% & above -----	60%
40% - 49% -----	50%
30% - 39% -----	40%
If less than 30% you are not eligible -----	-0-

(See other methods below.)

Records/forms required to be submitted with refund application:

- Original bulk invoices, monthly cardtrol, and/or keylock statements
- Refund Application Form – MF-Refund (form page 1)
- Schedule A – Agriculture Standard Refund (form page 3)

2 - Off-Road Refund – Schedule B (form page 5)

- Refund of fuel tax paid on motor fuel when it is used in a non-taxable manner.
- Dispersal records, retail receipts and/or mileage logs – (These records must be maintained/kept for three (3) years after date of filing). These may be requested by MDT for audit purposes.
- Records/forms required to be submitted with refund application:
 - Original bulk invoices
 - Refund Application Form - MF-Refund
 - Schedule B – Off-Road Refund (form page 5)

3 - Power Take-Off Unit (PTO) Refund – Schedule C (form page 7)

A PTO refund can not be claimed if you file for the Standard Agricultural Refund as defined above.

- Refunds a set percentage of tax paid on fuel used to operate a vehicle with a PTO.
- Mileage and dispersal records must be maintained (samples attached).
- Records/forms required to be submitted with refund application:
 - Refund Application Form - MF-Refund
 - Schedule C – Power Take-Off Unit (PTO) Refund (form page 7)

Applications for refunds may be filed anytime during the year and as often as you like. All records are required to be kept for three (3) years from date of application. Dyed diesel cannot be claimed for a fuel tax refund.

NOTICE: Invoices dated on or after July 1, 1999 must be submitted within thirty-six (36) months of the date of purchase.

Definitions

Agricultural Use: The use of gasoline and/or diesel, by a person who earns income while engaging in the business of farming or ranching and who files farm/ranch income reports for tax purposes as required by the Internal Revenue Service.

Bulk Delivery: Placing gasoline or diesel in storage or containers. The term does not mean gasoline or diesel delivered into the supply tank of a motor vehicle.

Bulk Delivery Invoice: An invoice issued by a dealer for the purchase of fuel in storage.

Bulk Storage: A container, except for the supply tank of a motor vehicle or any combustible engine, that holds any fuel for storage.

Cardtroll or Keylock: A unique device intended to allow access to a fuel dealer's unattended pump or dispensing unit for the purpose of delivery of fuel to an authorized user of the unique device.

Dispersal Record: A withdrawal record of fuel detailing the type of fuel withdrawn, the vehicle or equipment the fuel was put into, the number of gallons dispersed and the date of dispersal. The Dispersal Record is a required form to be kept in your files for Schedule B – Off-Road Refunds and Schedule C – Power Take-Off Unit Refunds. A sample of a Dispersal Record is attached at the end of this booklet for your use.

Farmer or Rancher: A person who earns a living raising livestock, dairy, poultry, fruit and agricultural commodities. The term also includes a person who cultivates and grows orchards. A farmer or rancher is not regularly a person who earns a living raising fish, fur-bearing animals, horticultural commodities or a feed yard for the fattening of cattle.

Gross Earned Income: This includes income that you receive from working for another person (wages), and the income, before expenses, that is earned when you are working for yourself or as a partner. Earned income does not include passive income such as interest, dividends, capital gain etc.

Off-Road Usage: When driving off-road, you are driving on private property and any road that does not use public revenues for construction, reconstruction or improvement. Highways, county roads, city streets and established public forest service roads are considered **on-road**.

Vehicle Mileage Log: A detailed mileage account for a vehicle listing: Trip date, origin, destination, beginning and ending odometer readings for on and off road and major roads traveled. A sample of a vehicle mileage log is attached at the end of this booklet for your use. The Vehicle Mileage Log is a required record to be kept in your files for Off-Road Refunds (Schedule B) and for Power Take-Off Refunds (Schedule C).

Bulk Invoice Requirements

All 9 items are to be filled out by the dealer at the time of purchase:

1. Name and address of seller
2. Name of purchaser
3. Date of sale and type of fuel
Special fuel must be identified as either clear, undyed or dyed.
4. Gallons invoiced
5. Total amount of sale
6. Identification of the vehicle or equipment into which the special fuel is placed; and
7. Identification of the equipment or bulk storage that the gasoline or special fuel is placed into if it is fueled from other than a cardlock. Examples include, but are not limited to, fuel cans, slip tanks, tractors or bobcats.
8. Any person who requests a refund or credit of motor fuel tax must have satisfactory evidence that the motor fuel tax was paid.

Invoices changed or altered in any way must be voided and a new invoice issued by the dealer. If any information is missing contact your dealer. If the name on the invoice is not the same as the applicant, an explanation is required.

Refund Application Form Instructions – MF-Refund

- **STEP 1:** Start by filling out either Schedule A, B or C. If you chose the agricultural refund option, you are required to fill out the applicable qualification worksheet found on page 5 to establish your percentage of agricultural income. This is to be kept with your records and shouldn't be sent with application.
- **STEP 2:** Fill out the following lines on the front of the MF-Refund form (form page 1):

Line #

- 1 Applicant's Name (Last, First, MI) or Trade Name:** Enter the name of the individual or business who is applying for refund. If name on invoice is different, an explanation is required.
- 2 SSN or TAX ID #:** Enter the social security number (SSN) if applicant is an individual; if the applicant is a corporation or partnership, enter your federal tax identification number (FEIN)
- 3 Occupation:** Enter business activities of applicant.
- 4 Phone Number (Required):** Enter a daytime phone number where applicant can be reached.
- 5, 6, 7, & 8 - Mailing Address:** Enter address where checks and any correspondence should be mailed. Our mail *cannot* be forwarded.
- 9 Spouse's Name (Last, First, MI):** Enter spouse's name; it is **required** if the applicant filed a joint individual income tax return and is applying for an agricultural refund.
- 10 SSN or TAX ID #:** Enter spouse's social security number; it is **required** if the applicant filed a joint individual income tax return and is applying for an standard agricultural refund.

Before completing lines 11 through 15, the refund schedule you are applying for needs to be completed.

Schedule A on Form Page 3 – Go to instructions on page 4

Schedule B on Form Page 5 – Go to instructions on page 6

Schedule C on Form Page 7 – Go to instructions on page 7

- 11 Agricultural Standard Refund:** Enter the total refund amount from Schedule A line 6.
- 12 Off-Road Refund:** Enter the amount from Schedule B, line 14.
- 13 Power Take-Off Unit (PTO) Refund:** Enter the diesel and gasoline totals from Schedule C, column 9.
- 14 Gasoline And Diesel Totals:** Enter the total of columns A and B from lines 11 through 13.
- 15 Total Refund Amount:** Add line 14 of column A and line 14 of column B together. Enter this amount on line 15.
- 16, 17, 18, 19, & 20:** These lines must be filled **only** if you use a paid preparer.

- 21 **Applicant's Signature:** Applicant's signature or authorized representative. *Must be original signature. Stamped or photocopies will be returned as missing information.*
- 22 **Date:** Date application signed.
- 23 **Spouse's Signature:** This is required if the applicant filed a joint individual income tax return and is applying for an agricultural refund on Schedule A.
- 24 **Date:** Date spouse signed application.
- **STEP 3:** Send in the completed form page 1 (MF-Refund) with appropriate schedule and attached appropriate invoices.

Schedules A – Agricultural Standard Refund Instructions

This schedule needs to be attached to the Refund Application Form, (MF-Refund - form page 1), along with your original bulk invoices and monthly cardtrol/keylock statements as proof of purchase.

- **STEP 1:** You must first complete the following worksheet on page 5 using your most recent income tax return. The worksheet corresponds to federal and state income tax forms. **Do not send worksheet with the application.**
- **STEP 2:** Make sure all of your invoices meet the invoice requirements on page 2.
- **STEP 3:** Go to the BACK of Schedule A. *List all purchases of bulk storage and keylock/cardtrol.* List each group of invoices separately as indicated by the column headings. Make sure you total the gasoline and undyed diesel columns after entering your fuel purchases.
- **STEP 4:** Go to the top FRONT of Schedule A and enter the name of the individual or business who is applying for the refund & complete the following lines:

Line # - of Schedule A

- 1 **Agricultural income percentage:** Enter your percentage of agricultural income from the worksheet.
- 2 **Total gallons subject to refund:** Enter gasoline & undyed diesel totals from columns on back of Schedule A.
- 3 **Standard deduction:** Enter your standard deduction. If your percentage on line 1 is 50% or more enter 60%; if between 40% & 49%, enter 50%; if between 30% & 39%, enter 40%. If less than 30% you are not eligible but you may qualify under a different method, see page 1.
- 4 **Gallons subject to refund:** Multiply both totals on line 2 by your standard deduction and enter on line 4.
- 5 **Montana fuel tax paid per gallon:** This is the current tax levied per gallon by law.
- 6 **Total refund amount:** Multiply line 4 by the amounts on line 5. These are the refund amounts for both gasoline and undyed diesel.
- **STEP 5:** Transfer the amount(s) from line 6 of Schedule A onto line 11 of the Refund Application Form (MF-Refund – form page 1).

Agricultural Qualification Worksheet

Do not send with application

- **STEP 1** - In the blank lines of columns A, & B on the worksheet, enter your total \$ amount of income from your most recent federal or state income tax return.
- **STEP 2** - Total columns A, & B.
- **STEP 3** - Divide column B by column A. If less than 30% you are not eligible for a refund under this option, see page 1. If 30% or greater, transfer the % to line 1 of Schedule A. You can use the highest ratio of one of the previous 3 years.

		Column A	Column B
		TOTAL EARNED INCOME	FARM INCOME
Wages, Salaries, Tips, etc.		\$	XXXX
Gross Business Income – Schedule C		\$	\$
Capital Gain (Loss) – Schedule D		\$	\$
Supplemental gains (Losses) – Form 4797		\$	\$
Rent, Partnership, S-Corp , etc Gross Income – Schedule E		\$	\$
Gross Farm Income – Schedule F		\$	\$
Other Income:	State Refunds	\$	\$
	Alimony	\$	\$
	Unemployment	\$	\$
	Other	\$	\$
Total Columns		\$	\$

Column B divided by Column A = _____ % Farm Income

Schedule B – Off-Road Refund Instructions

This schedule needs to be attached to the Refund Application Form, (MF-Refund), along with your original bulk invoices as proof of purchase.

- **STEP 1:** Begin by filling out the BACK of Schedule B. *List all purchases at the pump and bulk. (Attach original bulk invoices).* List your invoice purchases as indicated by each column heading. **Make sure gasoline and undyed diesel columns are totaled.**
- **STEP 2:** Make sure all of your invoices meet the invoice requirements on page 2.
- **STEP 3:** Go to the FRONT of Schedule B & fill out the name of the individual or business who is applying for the refund.
- **STEP 4:** Fill out lines (a) through (g) of the *Summary of Bulk Storage* Section

Line

- a **Beginning Inventory:**
 - ◆ If this is your first off-road refund, this amount will be your total gallons of fuel on hand *before* you received any of the invoices you are sending in.
 - ◆ If you have filed for off-road refunds before, your beginning inventory gallons will be the ending inventory gallons from your last refund application.
 - b **Received into storage:** Enter the totals from the back of Schedule B, column A,(gasoline) and column D (undyed diesel).
 - c **Total Inventory:** Add line a and line b.
 - d **Ending inventory:** Enter the number of gallons you have left in your bulk storage.
 - e **Total fuel dispensed:** Subtract line d from line c onto line e.
 - f **Portion of line (e) dispensed into vehicles:** Enter the total gallons dispensed into your vehicles from bulk storage shown on your dispersal records here and also on line 2 below.
 - g **Portion of line (e) dispensed into equipment:** Enter the total gallons dispensed into your equipment from bulk storage shown on your dispersal records here and also on line 9 below.
- **STEP 5:** Fill out lines 1 through 14 of the *Compute Refund* Section. lines 1 through 8 pertain only to motor vehicles; If you are only filing for off-road equipment go directly to line 9.

Line

- 1 **Total miles traveled in all jurisdictions:** Enter the total number of miles traveled on all roads from your mileage logs. International Fuel Tax Agreement (IFTA) vehicles do not qualify.
- 2 **Total gallons dispensed from bulk storage into vehicles:** Enter the amount from line f above. **Do Not** put equipment fuel on this line.
- 3 **Total fuel used in vehicles at the pump:** Enter the amount on columns, B and/or E from the back of Schedule B.
- 4 **Total gallons used in vehicles:** Add lines 2 and 3 for gasoline and undyed diesel.
- 5 **Average miles per gallon:** Divide line 1 by line 4.
- 6 **Total miles traveled on public roads in Montana:** Enter the total number of miles traveled on public roads and streets in Montana from your mileage logs. **Do Not** include off-road miles.

- 7 **Total miles traveled off-road in Montana:** Enter the total number of miles traveled off public roads and streets from your mileage logs.
- 8 **Gallons used off-road in Montana:** Divide line 7 by line 5.
- 9 **Total gallons dispersed from bulk storage into equipment:** Enter the total from step 4, line g above. **Do Not** enter vehicle fuel on this line.
- 10 **Total gallons placed into equipment at the pump:** Enter the totals of column C and column F from the back of Schedule B. **Do Not** enter vehicle fuel on this line.
- 11 **Total MT taxed gallons placed into equipment:** Add lines 9 & 10.
- 12 **Total gallons subject to off-road refund:** Add lines 8 and 11 for gasoline and undyed diesel.
- 13 **Tax paid per gallon:** This is the current tax levied on gasoline and undyed diesel.
- 14 **Amount of refund:** Multiply line 12, gasoline gallons, by \$0.27; multiply line 12, undyed diesel, by \$0.2775. This is your off-road refund amount.

➤ **STEP 6:** Take the refund amounts for gasoline and dyed diesel from line 14, and enter them on line 12, **Column A** and **column B** of form MF-Refund (Refund Application Form)

Schedule C – Power Take-Off Unit (PTO) Refund Instructions

This schedule needs to be attached to the Refund Application Form – MF-Refund
There are two parts to the **PTO Fuel Usage Computations:** 1) Undyed Diesel and 2) Gasoline.

➤ **STEP 1:** Begin by filling out the following columns in the Undyed Diesel part on the front of Schedule C:

Column

Vehicle Identification Number (VIN): This number is required to verify that this is a PTO unit.

Vehicle Type # : On the back of Schedule C, find your vehicle type and enter the number that corresponds to your vehicle in this column.

- 1 **Miles operated in all jurisdictions:** Enter the total miles operated for each PTO unit.
- 2 **Total fuel used in vehicles:** Enter the total gallons put into the supply tank of each PTO unit.
- 3 **Average miles per gallon for all miles traveled:** Divide column 1 by column 2.
- 4 **Total Montana miles:** Enter the total of over-the-road miles operated in Montana for each unit.
- 5 **Montana off-road miles:** Enter the total of off-road Montana miles operated for each PTO unit. These are miles traveled off-road and on forest service development roads.
- 6 **Montana on-road miles:** Subtract column 4 from column 5.
- 7 **Amount of Fuel used in Montana:** Divide column 6 by column 3.
- 8 **PTO Fuel Rate:** Enter the PTO percentage rate from the back of the Schedule that corresponds with your vehicle type number.
- 9 **PTO fuel:** Multiply column 7 by column 8. This is your PTO fuel tax refund for each unit.

➤ **STEP 2:** Add the amounts in column 9 to total the Undyed Diesel fuel used in Montana.

- **STEP 3:** Multiply the total of column 9 by \$0.2775.
- **STEP 4:** Fill out the amounts in part 2 for gasoline using the same directions in Step 1 above.
- **STEP 5:** Add column 9 to total the gasoline fuel used in Montana by PTO units.
- **STEP 6:** Multiply the total of column 9 by \$0.27.
- **STEP 7:** Take your total gasoline and undyed diesel PTO refund amounts and enter them on Line 13, columns A & B of the Refund Application form (MF-Refund).



Montana Department of Transportation

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Motor Fuels Tax Refund Requirements Check List

All of the required information for a refund type must be completed for refund to be processed.
Before mailing please check appropriate list.

Agricultural Standard Refund:

- ☐ MF-Refund - Form Page 1
- ☐ Social Security Number or Federal ID Number
- ☐ Applicant's Signature
- ☐ Spouses Signature (if line 9 is filled in)
- ☐ Schedule A
- ☐ Original (Inked) Gas and/or Diesel Bulk and/or Cardtrol/Keylock Invoices

NOTICE

The law allows those involved in full-time agriculture operations, to apply for a refund based on the fuel used for agriculture purposes. To receive the refund, your primary source of income (at least 30 percent) must be from agriculture activities - those operations directly associated with farming and ranching. For each refund application filed, the Department of Transportation must verify your percent of Agriculture income, which causes a delay of your refund. The Department is giving you the option of sending in a copy of your most recently filed State or Federal Income tax return, with your refund application. If you chose to include a copy of your tax return, we need the first 2 pages and any supporting statements or schedules that show your Agriculture income (such as Schedule F & D and Form 4797). The documents will be shredded, unless you request that they be returned.

If you file with a Federal Tax ID number, or file electronically, you may be asked by the Department of Transportation to submit a copy of your Income Taxes, before a refund is allowed.

If you have any questions you can contact the Montana Department of Transportation at (406) 444-7278.

* Our authority to review this information is based on Montana Codes Annotated 15-30-303(8)(g).

Off-Road Refund:

- ☐ MF-Refund - Form Page 1
- ☐ Social Security Number or Federal ID Number
- ☐ Applicant's Signature
- ☐ Schedule B
- ☐ Original (Inked) Gas and/or Diesel Bulk Invoices

PTO Refund:

- ☐ MF-Refund - Form Page 1
- ☐ Social Security Number or Federal ID Number
- ☐ Applicant's Signature
- ☐ Schedule C



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Do Not Write in this Block

Processor:	Date:
Enterer:	Date:
Pre-Approver:	Date:
Approver:	Date:
Postmarked Date:	

Application Form for Refund of Montana Diesel or Gasoline Tax

Appropriate Schedules Must be attached

Please Read Instruction Booklet

1. Applicant's Name (Last, First ,MI) or Trade Name:		2. SSN or Tax ID #:	3. Occupation (see instructions):
5. Mailing Address:			4. Phone Number (required):
6. City:	7. State:	8. Zip Code + 4:	
Required if applicant filed a joint individual income tax return and applying for an agricultural standard refund.			
9. Spouse's Name (Last, First, MI):		10. SSN or Tax ID #:	

Total Refund Summary

		A Gasoline	B Undyed Diesel
11. Agricultural Standard Refund:	(Totals from Line 6 Schedule A)	\$	\$
12. Off-Road Refund:	(Totals from Line 14 Schedule B)	\$	\$
13. Power Take-Off Unit (PTO) Refund:	(Totals from Column 9 Schedule C)	\$	\$
14. Gasoline and Diesel Totals:	(Total Lines 11 through 13)	\$	\$
15. Total Refund Amount:	(Line 14 Column A + Column B)	\$	

Attach appropriate schedule(s) to application.

Original Signature required for processing application.

Upon filing this application, the Montana Department of Transportation may verify the applicant's income from whatever sources are allowable by law. On Agricultural Standard Refunds, income tax returns are reviewed to verify eligibility. *This may require a copy of your income tax return and any other pertinent information to be submitted upon request.*

I/we hereby declare under penalty of false swearing that the information in this application and attachments is true and correct and all diesel and/or gasoline purchases are entirely consumed by the applicant.

16. Paid Preparer Name (please print): X	17. Paid Preparer Address:	18. Paid Preparer Phone #:	
19. Paid Preparer Signature: X	20. Date:		
21. Applicant's Signature or Authorized Representative: X	22. Date:	23. Spouse's Signature (If filled in above): X	24. Date:

By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other tax collecting agencies.
Alternative accessible formats of this document will be provided on request.



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Schedule A - Agricultural Standard Refund

A portion of Montana tax on bulk and cardtrol/keylock purchases of undyed diesel and gasoline is refundable based on percent of gross earned agricultural income .

Applicant's Name:

Agricultural qualification worksheet must be completed to determine eligibility for the Agricultural Standard Refund.
See Instruction Booklet

General Information

Agricultural Use: The use of fuel by a person whose earns income while engaging in the business of farming or ranching, and who files farm /ranch income reports for tax purpose as required by the U.S. Internal Revenue Service. (MCA 50-70-201)

Qualifications: To qualify for the Agricultural Standard Refund your gross earned farm income must be at least 30% of your total gross earned income. (MCA 15-70-223)

Required Records: See instruction booklet page 4.

List your fuel purchases on the back of this schedule.

Compute Refund

1. Percentage agricultural income (Required - see instruction booklet worksheet)	%
---	----------

If less than 30%, you do not qualify for a standard agricultural refund. You may qualify under a different method. See other filing methods on page 1 of instruction booklet.

	A Gasoline	B Undyed Diesel
2. Total gallons subject to refund (Add totals from back of Schedule A)		
3. Standard deduction If percent of gross earned agriculture income (line 1) is:		
50% or greater ----- Enter 0.60		
40% to 49% ----- Enter 0.50		
30% to 39% ----- Enter 0.40	%	%
0% to 29% ----- See Instructions pg 1		
4. Gallons subject to refund (Multiply line 2 by line 3)		
5. Montana fuel tax paid per gallon	0.27	0.2775
6. Total refund amount (Multiply line 4 by line 5) Enter on line 11 of MF-Refund	\$	\$

Attach this schedule to the application form MF-Refund (form page 1).

List all purchases of bulk storage and keylock/cardtrol. (Attach original invoices)

Invoices dated on or after July 1,1999 must be submitted within 36 months.

[illegible]

Add Columns Together (Enter result on line 2, Schedule A) :



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Schedule B - Off-Road Refund

100% of the Montana tax on undyed diesel and gasoline used in a non-taxable manner

Applicant's Name:

General Information

Qualification: A person who purchases and uses any undyed diesel or gasoline on which the Montana tax has been paid for operating stationary engines and equipment used off the public roads, or for any commercial use other than operating vehicles upon any of the public roads of this state.

Required Records: Original bulk invoices are required to be sent in with application and listed on back of Schedule B.

Maintain a complete dispersal record containing dates, gallons and description of unit making withdrawals from bulk storage. Keep dispersal and/or, mileage records and retail receipts in your files for a period of 3 years following date of this application.

When claiming a refund for fuel used in vehicles, mileage logs are required to be kept for each vehicle showing miles traveled on and off the public roads and highways. Keep these mileage records in your files for a period of 3 years following date of this application.

Note: Pump invoices must have name of equipment or unit number of vehicles in which gasoline or diesel was placed.

Summary of Bulk Storage

		Gasoline Gallons	Undyed Diesel Gallons
a)	Beginning inventory:		
b)	Received into storage: (Page 6, Columns A and D)		
c)	Total inventory: (Add line (a) plus line (b))		
d)	Ending inventory: (Gallons remaining in storage)		
e)	Total fuel dispensed: (Subtract line (d) from line (c))		
f)	Portion of line (e) dispensed into vehicles: (Enter on line 2 below)		
g)	Portion of line (e) dispensed into equipment: (Enter on line 9 below)		

Compute Refund

Note: If you are filing for off-road equipment only, begin on Line 9

		Gasoline	Undyed
Vehicles	1. Total miles traveled in all jurisdictions. (Total miles driven, both on and off public roads)	Miles	Miles
	2. Total gallons dispensed from bulk storage into vehicles. (From line (f) above)	Gal	Gal
	3. Total fuel used in vehicles at the pump. (Page 6, Columns B and/or E)	Gal	Gal
	4. Total gallons used in vehicles. (Add line 2 plus line 3)	Gal	Gal
	5. Average miles per gallon. (Line 1 divided by line 4)	MPG	MPG
	6. Total miles traveled on public roads in Montana. (Total miles traveled on taxable roads)	Miles	Miles
	7. Total miles traveled off-road in Montana. (From individual vehicle mileage records)	Miles	Miles
	8. Gallons used off-road in Montana. (Divide line 7 by line 5)	Gal	Gal
	9. Total gallons disbursed from bulk storage into equipment. (From line (g) above)	Gal	Gal
	10. Total gallons placed into equipment at the pump. (Page 6, Columns C and/or F)	Gal	Gal
	11. Total MT taxed gallons placed into equipment. (Add line 9 plus line 10)	Gal	Gal
	12. Total gallons subject to refund. (Add lines 8 and 11)	Gal	Gal
	13. Tax paid per gallon.	\$ 0.27	\$ 0.2775
	14. Amount of refund. (Multiply line 12 by line 13) (Enter on line 12 of MF-Refund form page 1)	\$	\$

Attach this schedule to the application (MF-Refund form page 1)

Form Page 5

This page may be copied if you have additional fuel listings.

Schedule C

List all Vehicles with PTOs

This page may be copied if you have additional vehicles.	Total Undyed Diesel used in Montana by PTOs.	
Total Undyed Diesel Gallons multiplied by \$0.2775	(Enter total amount on Line 13 of MF-Refund form page 1)	\$

This page may be copied if you have additional vehicles.	Total Gasoline Gallons used in Montana by PTOs.
Form Page 7	Total Gasoline Gallons multiplied by \$0.27 (Enter total amount on Line 13 of MF-Refund form page 1)

Definition:	PTO - power take-off from a motor vehicle engine to perform an operating function using more than 7% of the engine supply to operate.
Qualification:	A vehicle engaged in a taxable activity with a PTO.
Required Records	Maintain dispersal and mileage records and all fuel receipts.

Instructions

Vehicle Identification Number - This number is required so the department can verify this is a PTO unit.

Vehicle Type Number - Enter the number from 1 through 30 that corresponds to your vehicle type. The number is required so the department can verify the PTO Rate.

Column 1: Report miles for the PTO unit. Each unit must be listed separately.

Column 2: Report the fuel put into the supply tank of the PTO unit.

Column 3: Divide total fuel into total miles. (Column 1 divided by Column 2.)

Column 4: Report total Montana over the road miles for the unit.

Column 5: Miles traveled on forest service development roads and off public roads.

Column 6: Total Montana miles minus total off-road miles.

Column 7: Divide Column 6 by Column 3.

Column 8: Enter PTO rate from chart below.

Column 9: Fuel used in Montana (Column 7) multiplied by the PTO rate (Column 8) for refund gallons.

PTO Rate Table

Vehicle #	Vehicle Type	PTO
1	Water and Oil Well Drilling Rigs	0.80
2	Cement Mixing/Concrete Pumping Truck	0.30
3	Sanitation/Garbage Trucks/Septic Pumpers	0.30
4	Sewer Cleaning/Jet Vactor	0.30
5	Super Suckers	0.30
6	Fire Trucks	0.30
7	Mobile Cranes	0.30
8	Line Trucks with Digger/Aerial Lift	0.25
9	Refrigeration Trucks	0.25
10	Sweeper Trucks (Must be Motor Vehicle)	0.25
11	Self Loaders/Boom Truck (i.e. Logging Trucks)	0.20
12	Truck with Hydraulic Winch	0.20
13	Wrecker	0.20
14	Semi-wrecker	0.20
15	Service Truck with Jack Hammer/Drill/Crane	0.20
16	Oil and Water Well Service Truck	0.20
17	Bulk Feed Trucks	0.20
18	Dump Trailer Trucks	0.20
19	Dump Trucks	0.20
20	Hot Asphalt Distribution Trucks	0.20
21	Leaf Trucks	0.20
22	Pneumatic Tank Trucks	0.20
23	Salt Spreader on Dump Trucks	0.20
24	Seeder Trucks	0.20
25	Snow Plows	0.20
26	Spray Trucks	0.20
27	Tank Transport	0.20
28	Tank Trucks	0.20
29	Car Carrier with Hydraulic	0.10
30	Carpet Cleaning Van	0.10
31	All others, including auxiliary engines under 15 horse power	0.075

Enter the rate for your vehicle in Column 8 on the front side.

Gasoline / Undyed Diesel Dispersal Record

[illegible]

Individual Vehicle Mileage Record

You Must Record the Odometer Reading:

- 1) At the beginning of each day/trip.
- 2) When leaving the state and re-entering the state.
- 3) When leaving on-road to off-road.
- 4) When entering on-road from off-road.
- 5) At the end of each day/trip.

[illegible]